
History Schedules

[Schedule F-1, Ten-Year History of Expenditures in Current and Deflated Dollars](#)

This schedule shows the growth in expenditures for four major agencies: MCG, MCPS, Montgomery College, and M-NCPPC, in both current dollars and deflated to Fiscal Year 96. The purpose is to give a sense of the size of increases in real spending, with inflation removed.

[Schedule F-2, Ten-Year History of Revenue by Major Category](#)

This schedule reports the revenues received by MCG, Debt Service, MCPS, Montgomery College, and M-NCPPC. The great majority of the revenues are collected by Montgomery County government, but the educational institutions do receive significant State aid plus revenues from tuition, food service, and other charges.

The columns showing the percent of total revenues represented by the major categories give a sense of the relative importance of different types of revenues and show changes over time.

[Schedule F-3, Ten-Year History of County Government Workyears by Function](#)

This schedule has two tables that display workforce history in different ways. The first displays MCG workyears by function. The second table takes the workforce data in the first table and divides it by the estimated population for each year to show the annual change in the number of workers per 1000 population. The purpose is to show how the size of the MCG workforce, by governmental function, is tracking the growth in population. The data in this table excludes workyears provided by contract.

[Schedule F-4, Ten-Year History of County Agencies Workyears by Fund](#)

This schedule is similar to F-3 but displays MCG workyears by fund over the ten years.

[Schedule F-5, Ten-Year History of Property Tax Rates for Typical Property Owner](#)

This schedule shows the tax rates per 100 dollars of assessed valuation paid by the typical property owner.

[Schedule F-6, Ten-Year Historical Analysis of Property Tax Rates](#)

This schedule shows the total average weighted property tax rate (i.e., the rate resulting from taking all rates approved by the County Council, all other municipal district tax rates, and the State of Maryland tax rate, and weighing them by their respective assessable bases related to the Countywide base).

TEN-YEAR HISTORY OF EXPENDITURES IN CURRENT AND DEFLATED DOLLARS WITH FISCAL YEAR 96 AS BASE

	(In Millions)									
	ACTUAL FY96	ACTUAL FY97	ACTUAL FY98	ACTUAL FY99	ACTUAL FY00	ACTUAL FY01	ACTUAL FY02	ACTUAL FY03	BUDGET FY04	REC FY05
COUNTY GOVERNMENT										
General Fund	386.3	401.4	436.4	469.6	510.0	530.1	559.5	597.5	618.4	679.4
Expenditures in FY96 \$	386.3	390.5	420.3	444.3	469.8	473.7	488.7	508.7	527.5	564.8
Spec Funds: Tax Supported	203.5	185.4	195.0	214.8	181.2	191.5	193.7	201.5	219.2	242.5
Expenditures in FY96 \$	203.5	180.4	187.8	203.2	166.9	171.1	169.2	171.5	187.0	201.6
Grant Fund: Non-Tax Supported	45.4	50.2	48.6	68.9	62.8	68.0	82.6	85.4	89.1	73.5
Expenditures in FY96 \$	45.4	48.9	46.8	65.2	57.9	60.7	72.1	72.7	76.0	61.1
Special Funds: Non-Tax Supported	113.4	139.4	141.7	141.7	154.3	161.8	174.8	186.0	190.9	212.3
Expenditures in FY96 \$	113.4	135.6	136.5	134.1	142.2	144.6	152.7	158.3	162.9	176.5
TOTAL COUNTY GOVERNMENT	748.6	776.5	821.7	895.1	908.3	951.3	1,010.7	1,070.5	1,117.6	1,207.7
Expenditures in FY96 \$	748.6	755.3	791.4	846.8	836.8	850.0	882.7	911.3	953.3	1,004.0
M. C. PUBLIC SCHOOLS (b)	879.4	916.9	969.3	1,032.9	1,106.9	1,220.7	1,287.5	1,412.2	1,501.4	1,585.9
Expenditures in FY96 \$	879.4	891.9	933.6	977.2	1,019.7	1,090.8	1,124.5	1,202.2	1,280.6	1,318.4
MONTGOMERY COLLEGE (b)	84.9	87.3	96.0	106.2	116.7	128.5	143.8	159.8	170.9	178.2
Expenditures in FY96 \$	84.9	84.9	92.5	100.4	107.5	114.8	125.6	136.1	145.8	148.1
M-NCPPC (b)	66.6	69.6	71.3	73.0	78.1	82.8	85.5	91.3	92.2	96.1
Expenditures in FY96 \$	66.6	67.7	68.6	69.1	72.0	74.0	74.7	77.8	78.7	79.9
DEBT SERVICE (a)	122.0	139.8	142.4	150.6	154.6	159.2	177.4	191.8	198.5	203.8
Expenditures in FY96 \$	122.0	136.0	137.1	142.4	142.5	142.2	154.9	163.3	169.3	169.4
TOTAL ALL AGENCIES	1,901.6	1,990.0	2,100.7	2,257.7	2,364.7	2,542.5	2,704.8	2,925.6	3,080.6	3,271.7
Expenditures in FY96 \$	1,901.6	1,935.8	2,023.3	2,136.0	2,178.4	2,271.8	2,362.4	2,490.6	2,627.6	2,719.9
CPI - FISCAL YEAR 96 = 100	100.0	102.8	103.8	105.7	108.6	111.9	114.5	117.5	117.2	120.3
Fiscal Year Percent Change	0.0%	2.8%	1.0%	1.8%	2.7%	3.1%	2.3%	2.6%	2.4%	2.4%

(a) Includes add-back of State closed school revenues

(b) Includes tax supported and non-tax supported funds

TEN-YEAR HISTORY OF REVENUE BY MAJOR CATEGORY AND AS A PERCENT OF TOTAL REVENUE

(In Millions)

FISCAL YEAR	PROPERTY TAX		INCOME TAX		TRANSFER TAX		OTHER TAXES		LICENSES & PERMITS		CHARGES FOR SERVICES		INTERGOV. AID		FINES & MISC REVENUE		TOTAL REVENUE*
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
FY05 Rec	1087.5	33.0	893.0	27.1	154.1	4.7	125.2	3.8	31.7	1.0	290.4	8.8	609.1	18.5	104.5	3.2	3,295.4
FY04 Estimate	1008.5	31.6	858.3	26.9	188.1	5.9	122.6	3.8	29.7	0.9	281.2	8.8	596.9	18.7	101.3	3.2	3,186.6
FY04 Approved	985.4	31.9	837.7	27.1	141.1	4.6	118.1	3.8	31.8	1.0	278.6	9.0	588.4	19.0	109.2	3.5	3,090.3
FY03 Actual	934.0	32.5	788.0	27.5	169.6	5.9	47.6	1.7	27.1	0.9	249.1	8.7	562.3	19.6	92.5	3.2	2,870.2
FY02 Actual	880.7	31.1	867.0	30.6	132.1	4.7	43.7	1.5	26.5	0.9	242.5	8.6	541.2	19.1	98.1	3.5	2,831.7
FY01 Actual	846.6	32.4	812.4	31.1	102.4	3.9	46.8	1.8	25.8	1.0	232.1	8.9	433.7	16.6	112.2	4.3	2,611.9
FY00 Actual	828.9	33.0	761.1	30.3	99.8	4.0	43.3	1.7	24.4	1.0	225.8	9.0	415.3	16.6	110.2	4.4	2,508.8
FY99 Actual	794.5	33.1	689.2	28.7	93.0	3.9	45.2	1.9	23.6	1.0	212.3	8.8	440.7	18.4	101.0	4.2	2,399.4
FY98 Actual	800.2	36.0	602.8	27.1	83.0	3.7	42.8	1.9	15.9	0.7	200.1	9.0	388.6	17.5	90.9	4.1	2,224.3
FY97 Actual	779.5	37.6	544.3	26.3	59.2	2.9	41.3	2.0	5.0	0.2	196.3	9.5	364.1	17.6	82.2	4.0	2,071.9
FY96 Actual	760.9	39.6	480.8	25.0	55.5	2.9	36.2	1.9	11.3	0.6	175.9	9.1	319.3	16.6	82.6	4.3	1,922.5

* Totals do not include uses of prior year reserves or transfers

SCHEDULE F-3

FUNCTION	APPROVED FY96	APPROVED FY97	APPROVED FY98	APPROVED FY99	APPROVED FY00	APPROVED FY01	APPROVED FY02	APPROVED FY03	APPROVED FY04	REC FY05
General Government	653.5	509.8	527.6	562.5	585.2	631.8	664.7	665.2	665.7	659.8
Public Safety	2,703.1	2,637.0	2,718.8	2,823.6	2,902.1	3,027.1	3,123.0	3,112.4	3,131.5	3,272.3
Public Works & Transportation	1,133.8	1,285.5	1,271.8	1,316.5	1,348.2	1,388.3	1,423.3	1,435.7	1,457.1	1,519.1
Health & Human Services	1,313.3	1,278.8	1,247.0	1,248.1	1,281.2	1,370.2	1,402.6	1,435.2	1,423.3	1,435.4
Culture & Recreation	742.9	758.1	771.2	809.6	847.3	880.0	865.5	844.7	844.2	819.0
Community Development & Housing	54.5	111.5	282.4	287.1	296.8	310.2	315.8	317.7	317.7	316.2
Environment	169.2	162.1	34.1	33.6	36.8	36.9	38.8	42.3	42.8	42.7
Nondepartmental Accounts	2.0	0.0	1.0	21.6	20.3	1.0	1.4	3.2	1.6	1.4
Liquor Control	232.0	236.5	236.5	255.3	268.7	273.9	274.1	286.1	292.2	293.2
Subtotal	7,004.3	6,979.3	7,090.4	7,357.9	7,586.6	7,919.4	8,109.2	8,142.5	8,176.1	8,359.1
Plus Council & Judicial Offices*	367.4	361.0	367.1	386.8	397.0	436.5	444.0	453.5	438.5	444.1
TOTAL COUNTY GOVERNMENT	7,371.7	7,340.3	7,457.5	7,744.7	7,983.6	8,355.9	8,553.2	8,596.0	8,614.6	8,803.2
GOVERNMENT WORKYEARS PER 1000 POPULATION										
General Government	0.8	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7
Public Safety	3.3	3.2	3.2	3.3	3.3	3.4	3.5	3.4	3.4	3.5
Public Works & Transportation	1.4	1.5	1.5	1.5	1.6	1.6	1.6	1.6	1.6	1.6
Health & Human Services	1.6	1.5	1.5	1.5	1.5	1.5	1.6	1.6	1.5	1.5
Culture & Recreation	0.9	0.9	0.9	0.9	1.0	1.0	1.0	0.9	0.9	0.9
Community Development & Housing	0.1	0.1	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3
Environment	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nondepartmental Accounts	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Liquor Control	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Total County-Less Elective Offices	8.5	8.4	8.4	8.6	8.7	8.9	9.0	8.9	8.8	8.9
Plus Council & Judicial Offices*	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5
TOTAL COUNTY GOVERNMENT	9.0	8.9	8.8	9.1	9.2	9.4	9.5	9.4	9.3	9.3
Population	822,800	829,400	842,900	854,100	869,500	886,000	903,000	918,000	931,000	942,000
Historical Workyears reflect the Original Approved Budget										
* Includes officials and staff of offices headed by elected officials										

TEN-YEAR HISTORY OF COUNTY AGENCIES WORKYEARS BY FUND

	FY96 WORKYEARS	FY97 WORKYEARS	FY98 WORKYEARS	FY99 WORKYEARS	FY00 WORKYEARS	FY01 WORKYEARS	FY02 WORKYEARS	FY03 WORKYEARS	FY04 WORKYEARS	FY05 WORKYEARS
GENERAL FUND										
General Government	839.6	705.6	715.4	757.4	785.7	847.3	873.9	868.3	846.0	837.8
Public Safety	1,832.1	1,784.5	1,871.8	1,933.3	1,964.6	2,088.6	2,173.7	2,193.6	2,217.4	2,318.6
Public Works & Transportation	311.4	469.2	460.4	470.0	471.4	481.6	483.7	480.4	465.3	497.2
Health & Human Services	1,313.3	1,278.8	1,247.0	1,248.1	1,281.2	1,370.2	1,402.6	1,435.2	1,423.3	1,435.4
Culture & Recreation	376.8	387.0	388.4	407.5	421.5	430.6	427.3	416.0	406.7	392.4
Community Development & Housing	54.5	81.8	75.4	80.9	84.7	95.5	91.0	127.9	124.9	121.8
Environment	169.2	162.1	34.1	33.6	36.8	36.9	38.8	35.3	33.8	33.7
Nondepartmental Accounts	2.0	0.0	1.0	21.6	20.3	1.0	1.4	3.2	1.6	1.4
TOTAL GENERAL FUND**	4,898.9	4,869.0	4,793.5	4,952.4	5,066.2	5,351.7	5,492.4	5,559.9	5,519.0	5,638.3
SPECIAL FUNDS										
Urban Districts	16.7	16.7	25.4	25.2	27.5	32.0	41.9	44.7	49.6	51.3
Urban Maintenance	36.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mass Transit	483.2	472.0	475.1	509.0	538.3	560.5	585.8	599.5	624.8	642.0
Fire Tax District	959.9	971.9	971.8	1,024.9	1,073.4	1,091.2	1,105.3	1,087.6	1,078.2	1,118.4
Recreation	347.8	352.3	363.0	382.3	404.4	425.6	412.0	402.9	411.6	400.6
Economic Development Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	1.0
Cable Television	0.0	5.1	5.1	5.1	6.1	7.7	8.1	8.1	7.4	12.5
Community Use of Public Facilities	18.3	18.8	19.8	19.8	21.4	23.8	26.2	26.8	25.9	26.0
Common Ownership Communities	1.0	2.1	2.1	2.1	2.4	2.4	2.4	0.0	0.0	0.0
Landlord-Tenant Affairs	24.5	27.6	30.8	30.0	35.6	36.9	37.2	0.0	0.0	0.0
Liquor Control	232.0	236.5	236.5	255.3	268.7	273.9	274.1	286.1	292.2	293.2
Montgomery Housing Initiative	0.0	0.0	0.0	0.0	0.0	0.0	1.6	2.0	2.6	4.5
Water Quality Protection	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.0	9.0	9.0
Parking Districts	47.0	44.8	44.3	46.2	46.9	51.3	53.8	53.9	45.6	41.4
Permitting Services	0.0	0.0	174.1	174.1	174.1	175.4	183.6	186.8	189.2	188.9
Solid Waste Management	120.0	140.5	128.7	126.3	128.9	131.2	134.3	134.0	138.5	147.7
TOTAL SPECIAL FUNDS	2,286.4	2,288.3	2,476.7	2,600.3	2,727.7	2,811.9	2,866.3	2,839.4	2,875.6	2,936.5
INTERNAL SERVICE FUNDS										
Central Duplicating	26.2	26.2	26.2	26.4	27.4	27.4	26.4	26.4	28.1	28.0
Employee Health Benefit Self Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	8.1	8.6
Fleet Management Services	136.2	132.8	137.1	138.6	135.3	136.3	139.3	141.5	154.8	162.8
Risk Management	24.0	24.0	24.0	27.0	27.0	28.6	28.8	28.8	29.0	29.0
TOTAL INTERNAL SERVICE FUNDS	186.4	183.0	187.3	192.0	189.7	192.3	194.5	196.7	220.0	228.4
TOTAL COUNTY GOVERNMENT	7,371.7	7,340.3	7,457.5	7,744.7	7,983.6	8,355.9	8,553.2	8,596.0	8,614.6	8,803.2
MONT. COUNTY PUBLIC SCHOOLS	14,618.9	14,704.1	15,138.3	15,965.1	16,767.4	17,758.1	18,561.4	19,012.6	19,274.0	19,575.4
MONTGOMERY COLLEGE	1,188.3	1,186.0	1,191.5	1,240.0	1,338.7	1,411.8	1,451.1	1,493.9	1,556.9	1,590.9
M-NCPPC	964.0	976.8	997.4	1,068.5	1,103.8	1,147.3	1,140.2	1,140.4	1,092.8	1,093.1
GRAND TOTAL	24,142.9	24,207.2	24,784.7	26,018.3	27,193.5	28,673.1	29,705.9	30,242.9	30,538.3	31,062.6
Historical Workyears reflect the Original Approved Budget										
* Includes grant workyears related to General Fund functions.										

TEN-YEAR HISTORY OF PROPERTY TAX RATES FOR TYPICAL PROPERTY OWNER

Tax Rate Per \$100 Assessed Value

FISCAL YEAR	COUNTY	MASS TRANSIT	FIRE	REC- REATION	URBAN MAINT.	STORM DRAINAGE	M-NCPPC	TOTAL COUNTY	STATE	TOTAL TAX RATE
FY05 - Real	0.758	0.039	0.120	0.022	0.000	0.003	0.077	1.019	0.132	1.151
FY05 - Personal	1.895	0.098	0.300	0.055	0.000	0.008	0.193	2.549	n/a	2.549
FY04 - Real	0.751	0.044	0.118	0.022	0.000	0.003	0.081	1.019	0.132	1.151
FY04 - Personal	1.878	0.110	0.295	0.055	0.000	0.008	0.204	2.550	n/a	2.550
FY03 - Real	0.754	0.038	0.117	0.020	0.000	0.003	0.087	1.019	0.084	1.103
FY03 - Personal	1.885	0.095	0.293	0.050	0.000	0.008	0.219	2.550	n/a	2.550
FY02 - Real	0.741	0.050	0.109	0.027	0.000	0.003	0.091	1.021	0.084	1.105
FY02 - Personal	1.852	0.125	0.273	0.068	0.000	0.007	0.226	2.551	n/a	2.551
FY01 - Real *	0.743	0.040	0.117	0.028	0.000	0.004	0.089	1.021	0.084	1.105
FY01 - Personal *	1.857	0.100	0.293	0.069	0.000	0.010	0.223	2.552	n/a	2.552
FY01 - Original	1.857	0.100	0.293	0.069	0.000	0.010	0.223	2.552	0.210	2.762
FY00	1.863	0.102	0.290	0.067	0.000	0.010	0.219	2.551	0.210	2.761
FY99	1.923	0.102	0.263	0.062	0.000	0.010	0.218	2.578	0.210	2.788
FY98	1.962	0.091	0.262	0.054	0.000	0.010	0.218	2.597	0.210	2.807
FY97	1.990	0.078	0.249	0.049	0.000	0.010	0.221	2.597	0.210	2.807
FY96	1.998	0.077	0.243	0.047	0.028	0.010	0.211	2.614	0.210	2.824

* See the "Property Tax Schedules" (Section 75) for information about the change in the property rate structure effective in FY01.

SCHEDULE F-6

HISTORICAL ANALYSIS OF WEIGHTED PROPERTY TAX RATES MONTGOMERY COUNTY

Average Weighted Rate Per \$100 of Assessed Value

Fiscal Year		Total	Maryland	Municipalities	Montgomery County
2004-05	New	\$1.249	\$0.127	\$0.049	\$1.073
2003-04	New	\$1.249	\$0.126	\$0.050	\$1.073
2002-03	New	\$1.209	\$0.080	\$0.050	\$1.078
2001-02	New	\$1.212	\$0.080	\$0.050	\$1.082
2000-01	New	\$1.209	\$0.080	\$0.047	\$1.082
1999-00	New	\$1.209	\$0.080	\$0.047	\$1.083
1999-00	Old	\$2.831	\$0.210	\$0.107	\$2.515
1998-99		\$2.862	\$0.210	\$0.109	\$2.542
1997-98		\$2.878	\$0.210	\$0.107	\$2.561
1996-97		\$2.880	\$0.210	\$0.110	\$2.560

Notes:

Effective FY01 real property in Maryland is assessed at 100 percent of full cash value, in contrast to the 40 percent method in effect through FY00. Corresponding to the increase in the real property base by a factor of 2.5, the real property tax rates are divided by the same factor. Personal property, however, was always assessed at 100 percent of full cash value, and therefore continues to be taxed at the "old" rate. As a result of this tax law change in FY01, there are two sets of property tax rates for the County, special district areas, and municipalities - one for real and one for personal property.

"New" reflects the new rate schedule effective FY01 with real property assessed at 100 percent of full cash value, while "Old" reflects the real property assessment at 40 percent of full cash value. Note that, due to the combination of real and personal property being assessed at different levels through FY00, the ratio between the "New" and "Old" rate is not exactly 2.5

For FY00, both "New" and "Old" rates are shown to illustrate the change in the rate schedules, even though there was no "New" rate schedule in effect that year.

"Total Weighted Average Rate" is the rate resulting from taking all rates approved by the County Council, all Municipal tax rates and the State of Maryland rate and weighing them by their respective assessable bases for both real and property bases, and then double-weighting them to develop the weighted total property rate.

"County Rate" is derived by deducting the State and Municipal weighted rates from the "Total".

"Municipal Rates" are the weighted average of approximately 23 municipal districts.

FY03 data revised to incorporate actual assessments. FY04 and FY05 are estimates.